

[REDACTED]
[REDACTED]
CP:E:EO:T:5
[REDACTED]

Employer Identification Number: [REDACTED]
Key District: [REDACTED]
Form: [REDACTED]
Tax Years: [REDACTED]

Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(6) of the Internal Revenue Code.

We make our ruling for the following reason(s):

You do not qualify as a business league within the meaning of section 501(c)(6) of the Code. We have concluded that since you are clothed with and use powers beyond those of an organization described in section 501(c)(6), and since you have neither a pattern of membership support nor voluntary membership within the meaning of section 501(c)(6), you are not described in section 501(c)(6). Accordingly, we hereby affirm our denial of your application for recognition of exemption from federal income tax under section 501(c)(6).

The Code and the regulations issued thereunder require that you file federal income tax returns. Based upon the financial information that you furnished, you should file returns on the form and for the tax years indicated above within 30 days from the date of this letter with your key District Director for exempt organization matters, shown above, unless you request and your key District Director grants an extension of time to file the returns. You should file returns for later tax years with the appropriate service center indicated in the instructions for those returns.

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter. You should address

[REDACTED]

questions concerning the filing of returns to your key District Director.

Sincerely yours,

[REDACTED]

[REDACTED] Exempt Organizations
Technical Branch [REDACTED]

cc: [REDACTED]

Attn: EO Group

cc: [REDACTED]

[REDACTED]

	Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
Code	[REDACTED]	[REDACTED]					
Version	[REDACTED]	[REDACTED]					
Date	[REDACTED]	[REDACTED]					